



3013 (02-09-04)

ANNUAL REPORT

OF

Name: TWO RIVERS WATER & LIGHT UTILITY

Principal Office: 1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241-0087

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TWO RIVERS WATER & LIGHT UTILITY**Utility Address:** 1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241-0087

When was utility organized? 7/1/1901**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JANE E KAMINSKY**Title:** CUSTOMER SERVICE SUPERVISOR**Office Address:**

1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241

Telephone: (920) 793 - 5549**Fax Number:** (920) 793 - 5512**E-mail Address:** JKAMINSKY@WPPISYS.ORG

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JONET & FOUNTAIN**Title:****Office Address:** JONET & FOUNTAIN

200 SOUTH WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 4/4/1997**Period covered by most recent audit:** YEAR ENDING DECEMBER 31, 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ANTHONY D ROACH**Title:** ADMINISTRATIVE SERVICES/FINANCE DIRECTOR**Office Address:**1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5525**Fax Number:** (920) 793 - 5563**E-mail Address:** TROACH@WPPISYS.ORG

Name: MR GREGORY E BUCKLEY**Title:** CITY MANAGER**Office Address:**1717 E PARK STREET
P.O. BOX 87
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5532**Fax Number:** (920) 793 - 5563**E-mail Address:** GBUCKLEY@WPPISYS.ORG

Name: MR WILLIAM CT PAPPATHOPOULOS**Title:** UTILITIES DIRECTOR**Office Address:**1415 LAKE STREET
P.O. BOX 87
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5550**Fax Number:** (920) 793 - 5560**E-mail Address:** WPAPPATHOPOULOS@WPPISYS.ORG

Name of utility commission/committee:

Names of members of utility commission/committee:MR KEVIN R JUUL, CHAIRMAN, PUB UTIL COMMITTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,024,018	5,765,868	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	4,967,974	4,991,634	2
Depreciation Expense (403)	345,144	332,348	3
Amortization Expense (404-407)	9,612	9,612	4
Taxes (408)	371,253	374,443	5
Total Operating Expenses	5,693,983	5,708,037	
Net Operating Income	330,035	57,831	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	330,035	57,831	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	27,014	29,905	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	27,014	29,905	
Total Income	357,049	87,736	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	357,049	87,736	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	554	1,178	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	554	1,178	
Net Income	356,495	86,558	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,883,899	6,019,335	20
Balance Transferred from Income (433)	356,495	86,558	21
Miscellaneous Credits to Surplus (434)	0	49,286	22
Miscellaneous Debits to Surplus--Debit (435)	0	254,489	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	15,566	16,791	25
Total Unappropriated Earned Surplus End of Year (216)	6,224,828	5,883,899	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE		5
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
DONATIONS TO CITY	15,566	12
Total (Acct. 439)--Debit:	15,566	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	111,004	18,290			129,294	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	67,874	12,978			80,852	3
Materials	2,168	318			2,486	4
Taxes	4,627	878			5,505	5
Other (list by major classes):						
PENSION	8,044	1,527			9,571	6
TRUCKS	182	3,117			3,299	7
STORES	567	0			567	8
Total costs and expenses	83,462	18,818	0	0	102,280	
Net income (or loss)	27,542	(528)	0	0	27,014	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,280,052	4,743,966	0	0	6,024,018	1
Less: interdepartmental sales	25,346	34,004	0		59,350	2
Less: interdepartmental rents	0	6,892			6,892	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,254,706	4,703,070	0	0	5,957,776	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	0	337,599	337,599	1
Electric operating expenses	0	355,313	355,313	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	71,957	71,957	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	3,894	3,894	8
Electric utility plant accounts	0	70,715	70,715	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	580	580	13
Accum. prov. for depreciation of electric plant	0	14,560	14,560	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	911,173	(911,173)	0	18
All other accounts	0	56,555	56,555	19
Total Payroll	911,173	0	911,173	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	13,969,002	13,528,224	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,685,484	5,391,116	2
Net Utility Plant	8,283,518	8,137,108	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	8,283,518	8,137,108	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	290,156	(107,151)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	50	50	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	348,914	370,985	15
Other Accounts Receivable (143)	22,296	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,343	1,479	18
Materials and Supplies (151-163)	605,560	607,448	19
Prepayments (165)	602	11,744	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,269,921	884,555	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	38,548	50,013	25
Total Deferred Debits	38,548	50,013	
Total Assets and Other Debits	9,591,987	9,071,676	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	467,578	467,578	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	6,224,828	5,883,899	28
Total Proprietary Capital	6,692,406	6,351,477	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	473,656	369,120	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	22,500	19,576	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	4,000	3,663	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	34,586	33,928	41
Total Current and Accrued Liabilities	534,742	426,287	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	100,770	60,640	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	100,770	60,640	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,264,069	2,233,272	49
Total Liabilities and Other Credits	9,591,987	9,071,676	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,022,831	0	0	6,861,025	1
Utility Plant Purchased or Sold (102)	0			0	2
Utility Plant in Process of Reclassification (103)	0			0	3
Utility Plant Leased to Others (104)	0			0	4
Property Held for Future Use (105)	0			0	5
Completed Construction not Classified (106)	0			0	6
Construction Work in Progress (107)	85,146			0	7
Total Utility Plant	7,107,977	0	0	6,861,025	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,342,364	0	0	3,343,120	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0			0	9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0			0	10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0			0	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0			0	12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0			0	13
Total Accumulated Provision	2,342,364	0	0	3,343,120	
Net Utility Plant	4,765,613	0	0	3,517,905	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	2,208,677	3,182,440			5,391,117	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	135,986	209,158			345,144	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,656				10,656	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	7,656			7,656	10
Other credits (specify):						11
TRANSPORTATION/SCRAP SALE:	5,896	25,044			30,940	12
Total credits	152,538	241,858	0	0	394,396	13
Debits during year						14
Book cost of plant retired	17,931	54,707			72,638	15
Cost of removal	920	26,471			27,391	16
Other debits (specify):						17
		0			0	18
Total debits	18,851	81,178	0	0	100,029	19
Balance End of Year	2,342,364	3,343,120	0	0	5,685,484	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0		1
Fuel stock expenses (152)					0		2
Plant mat. & oper. sup. (154)			504,836		504,836	499,764	3
Total Electric Utility					504,836	499,764	

Account	Total End of Year	Amount Prior Year	
Electric utility total	504,836	499,764	1
Water utility (154)	100,724	107,684	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	605,560	607,448	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	467,578	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>467,578</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	176,278	2
Charged electric department expense	196,369	3
Charged sewer department expense	6,642	4
Other (explain):		
NONE		5
Total Accruals and other credits	379,289	
Taxes paid during year:		
County, state and local taxes	298,977	6
Social Security taxes	72,532	7
PSC Remainder Assessment	7,780	8
Other (explain):		
NONE		9
Total payments and other debits	379,289	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS	3,663	554	217	4,000	4
Subtotal	3,663	554	217	4,000	
Total	3,663	554	217	4,000	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,071,042	162,230				2,233,272	1
Add credits during year:							
For Services	3,625					3,625	2
For Mains	25,759					25,759	3
Other (specify):							
METERS	1,413					1,413	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,101,839	162,230	0	0	0	2,264,069	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	703,653					703,653	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	56,790	9
Electric	292,124	10
Sewer (Regulated)	0	11
Other (specify):		
NONE		12
Total (Acct. 142):	348,914	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	22,296	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	22,296	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM TAX FUND	2,343	16
Total (Acct. 145):	2,343	
Prepayments (165):		
CUSTOMER PREPAYMENTS	602	17
Total (Acct. 165):	602	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
DEMAND SIDE MANAGEMENT	20,583	22
DEFERRED DEBIT/PURCHASED POWER REFUND	17,965	23
Total (Acct. 186):	38,548	
Payables to Municipality (233):		
NONE	0	24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,951,400	6,712,257	0	0	13,663,657	1
Materials and Supplies	104,204	502,300	0	0	606,504	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,275,520	3,262,780	0	0	5,538,300	4
Customer Advances for Construction		80,705			80,705	5
Contributions in Aid of Construction	2,086,440	162,230	0	0	2,248,670	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,693,644	3,708,842	0	0	6,402,486	
Net Operating Income	119,017	211,018	0	0	330,035	8
Net Operating Income as a percent of						
Average Net Rate Base	4.42%	5.69%	N/A	N/A	5.15%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	467,578	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,054,363	3
Other (Specify):		4
Total Average Proprietary Capital	6,521,941	
Net Income		
Net Income	356,495	5
Percent Return on Proprietary Capital	5.47%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

A. The Two Rivers Water Utility had a water rate increase (PSCW Order No. 5990-WR-102) go into effect for all service rendered on and after January 1, 1997. This water rate increase included the direct billing of public fire protection costs to general service customers . This rate increase also provided for a 6.75 percent rate of return.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

A. This is the first year that we have filed the PSC Report for both the Electric Utility and Water Utility operations with their new software package.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

A. On Monday, April 20, 1998, corrections were made to the Water Utility and Electric Utility Operation & Maintenance Expenses because we had double accounted for the Social Security Taxes and PSC Remainder Assessment in filing our original report. By doubling these figures, we were originally off by \$80,309 and Total Unappropriated Earned Surplus End of Year (1997). Per my telephone conversation with Pete Leege the morning of 4/20/98, I was instructed to make the necessary corrections to these schedules and after I completed the corrections, our PSC Report balances equalled our trial balance and the miscellaneous credits to surplus for \$80,309 was removed. Per our earlier conversations with PSC staff prior to our original filing on 4/8/98, there does not appear to be any problem with the calculations for this account total.

Income Statement Account Details (Page F-02)

A. With the corrections made on 4/20/98, the adjustment that was originally made to Miscellaneous Credits to Surplus was deleted. See footnote for Income Statement (Page F-01).

Balance Sheet (Page F-06)

- A. In order to balance out the prior year, I increased Accounts Payable by \$3 due to rounding.
- B. In order to balance out the current year totals, I increased Accounts Payable by \$2 due to rounding.
-

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

A. Other debits for electric depreciation includes the following. \$21,531 for depreciation to transportation plus \$3,514 for sales of scrap to A. Muchin Company.

Bonds (Accts. 221 and 222) (Page F-14)

A. Although the utilities do not have any bonds, this schedule made me enter a "0" to get out of this schedule.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

A. Since our original filing of the PSC Report on 4/8/98, we have found in our records that the first Utility Commission for the City of Two Rivers was formed on July 1, 1901. We had originally entered a date of 1/1/1901.

December 10, 1998

Ms. Jane E. Kaminsky, Customer Services Supervisor
Two Rivers Water & Light Utility
1717 East Park Street
Post Office Box 87
Two Rivers, WI 54241-0087

Re: Review of Utility Plant in 1997 Annual Report File DWCCA-5990-JPL

Dear Ms. Kaminsky:

The 1997 annual report on pages E-8 and E-9 reports a year-end balance of \$(25,719) in accumulated depreciation for Account 394, Tools, Shop and Garage Equipment. This negative balance results from the retirement of a line truck in 1994, which apparently was retired from Account 394 rather than from Account 392, Transportation Equipment. Although the aggregate totals for utility plant and accumulated depreciation in the electric utility are correct, there are significant misstatements of the balances in the sub accounts for Accounts 392 and 394. Therefore, please note that an adjusting journal entry should be recorded during 1998 to correct the retirement of a line truck in 1994. For your information, the 1994 annual report indicates a retirement of \$64,846.66 in both utility plant and accumulated depreciation for Account 394, Tools, Shop and Garage Equipment. The 1994 annual report also reports salvage of \$15,000.00 credited to accumulated depreciation for Account 392, Transportation Equipment.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\Two Rivers.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,263,864	1
Total Sales of Water	1,263,864	
Other Operating Revenues		
Forfeited Discounts (470)	2,086	2
Miscellaneous Service Revenues (471)	570	3
Rents from Water Property (472)	3,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,532	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,188	
Total Operating Revenues	1,280,052	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	5,730	8
Pumping Expenses (620-633)	65,486	9
Water Treatment Expenses (640-652)	328,742	10
Transmission and Distribution Expenses (660-678)	189,425	11
Customer Accounts Expenses (901-905)	47,182	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	213,600	14
Total Operation and Maintenance Expenses	850,165	
Other Operating Expenses		
Depreciation Expense (403)	135,986	15
Amortization Expense (404-407)	0	16
Taxes (408)	174,884	17
Total Other Operating Expenses	310,870	
Total Operating Expenses	1,161,035	
NET OPERATING INCOME	119,017	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	5	140	565	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	5	140	565	
Metered Sales to General Customers (461)				
Residential	4,583	241,048	689,950	4
Commercial	369	79,622	148,378	5
Industrial	31	80,266	75,514	6
Total Metered Sales to General Customers (461)	4,983	400,936	913,842	
Private Fire Protection Service (462)	34		17,292	7
Public Fire Protection Service (463)	1		277,271	8
Other Sales to Public Authorities (464)	44	24,320	29,548	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	6	2,180	25,346	12
Total Sales of Water	5,073	427,576	1,263,864	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	277,271	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	277,271	
Forfeited Discounts (470):		
Customer late payment charges	2,086	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,086	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	570	7
Total Miscellaneous Service Revenues (471)	570	
Rents from Water Property (472):		
MISCELLANEOUS	3,000	8
Total Rents from Water Property (472)	3,000	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,715	10
Other (specify):		
OTHER SERVICE REVENUES -- Well Operation Permit Fees	4,817	11
Total Other Water Revenues (474)	10,532	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	5,730	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	5,730	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	9,113	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	31,248	17
Pumping Labor and Expenses (624)	12,806	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	5,329	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	4,189	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	2,801	25
Total Pumping Expenses	65,486	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	17,273	26
Chemicals (641)	16,934	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	214,296	28
Miscellaneous Expenses (643)	51,487	29
Rents (644)	714	30
Maintenance Supervision and Engineering (650)	2,237	31
Maintenance of Structures and Improvements (651)	12,561	32
Maintenance of Water Treatment Equipment (652)	13,240	33
Total Water Treatment Expenses	328,742	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	8,618	34
Storage Facilities Expenses (661)	8,697	35
Transmission and Distribution Lines Expenses (662)	31,258	36
Meter Expenses (663)	7,921	37
Customer Installations Expenses (664)	1,618	38
Miscellaneous Expenses (665)	35,844	39
Rents (666)	2,722	40
Maintenance Supervision and Engineering (670)	4,515	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	9,252	43
Maintenance of Transmission and Distribution Mains (673)	29,451	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	35,108	46
Maintenance of Meters (676)	1,887	47
Maintenance of Hydrants (677)	12,487	48
Maintenance of Miscellaneous Plant (678)	47	49
Total Transmission and Distribution Expenses	189,425	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	621	50
Meter Reading Labor (902)	8,058	51
Customer Records and Collection Expenses (903)	38,503	52
Uncollectible Accounts (904)	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	47,182	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	53,278	56
Office Supplies and Expenses (921)	25,088	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	29,156	59
Property Insurance (924)	3,627	60
Injuries and Damages (925)	16,459	61
Employee Pensions and Benefits (926)	87,647	62
Regulatory Commission Expenses (928)	598	63
Duplicate Charges--Credit (929)	12,576	64
Miscellaneous General Expenses (930)	6,676	65
Rents (931)	3,456	66
Maintenance of General Plant (932)	191	67
Total Administrative and General Expenses	213,600	
Total Operation and Maintenance Expenses	850,165	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		144,134	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,642	2
Net property tax equivalent		137,492	
Social Security		33,658	3
PSC Remainder Assessment		3,734	4
Other (specify): NONE			5
Total tax expense		174,884	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.253000				3
County tax rate	mills		6.278000				4
Local tax rate	mills		8.036000				5
School tax rate	mills		11.717000				6
Voc. school tax rate	mills		1.994000				7
Other tax rate - Local	mills		1.565000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.843000				10
Less: state credit	mills		2.375000				11
Net tax rate	mills		27.468000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.036000				14
Combined School Tax Rate	mills		13.711000				15
Other Tax Rate - Local	mills		1.565000				16
Total Local & School Tax	mills		23.312000				17
Total Tax Rate	mills		29.843000				18
Ratio of Local and School Tax to Total	dec.		0.781155				19
Total tax net of state credit	mills		27.468000				20
Net Local and School Tax Rate	mills		21.456758				21
Utility Plant, Jan. 1	\$	6,879,971	6,879,971				22
Materials & Supplies	\$	107,684	107,684				23
Subtotal	\$	6,987,655	6,987,655				24
Less: Plant Outside Limits	\$	243,265	243,265				25
Taxable Assets	\$	6,744,390	6,744,390				26
Assessment Ratio	dec.		0.813990				27
Assessed Value	\$	5,489,866	5,489,866				28
Net Local & School Rate	mills		21.456758				29
Tax Equiv. Computed for Current Year	\$	117,795	117,795				30
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	144,134					32
Tax equiv. for current year (see note 6)	\$	144,134					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	160,767	0	7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	160,767	0	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	65,460	0	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	128,496	0	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	54,911	0	20
Total Pumping Plant	248,867	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	346,673	55	22
Water Treatment Equipment (332)	605,820	13,416	23
Total Water Treatment Plant	952,493	13,471	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,697	0	24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)	0	0	160,767	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	160,767	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	0	0	65,460	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	0	0	128,496	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	0	0	54,911	20
Total Pumping Plant	0	0	248,867	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)	0	0	346,728	22
Water Treatment Equipment (332)	0	0	619,236	23
Total Water Treatment Plant	0	0	965,964	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	10,697	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	252,387	0	26
Transmission and Distribution Mains (343)	3,470,822	65,677	27
Fire Mains (344)			28
Services (345)	556,000	4,082	29
Meters (346)	423,567	22,790	30
Hydrants (348)	403,858	2,361	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	5,117,331	94,910	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	16,480	6,712	35
Computer Equipment (391.1)			36
Transportation Equipment (392)	90,626	18,668	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	88,631	7,336	39
Laboratory Equipment (395)	29,113	0	40
Power Operated Equipment (396)			41
Communication Equipment (397)	175,662	19,695	42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	400,512	52,411	
Total utility plant in service directly assignable	6,879,970	160,792	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	6,879,970	160,792	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	252,387	26
Transmission and Distribution Mains (343)	154	0	3,536,345	27
Fire Mains (344)			0	28
Services (345)	175	0	559,907	29
Meters (346)	17,478	0	428,879	30
Hydrants (348)	124	0	406,095	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	17,931	0	5,194,310	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	0	0	23,192	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)	0	0	109,294	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	0	0	95,967	39
Laboratory Equipment (395)	0	0	29,113	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)	0	0	195,357	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	452,923	
Total utility plant in service directly assignable	17,931	0	7,022,831	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	17,931	0	7,022,831	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	121,335	1.67%	2,685	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	121,335		2,685	
PUMPING PLANT				
Structures and Improvements (321)	33,566	2.43%	1,591	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	68,424	4.42%	5,679	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	14,082	4.29%	2,355	15
Total Pumping Plant	116,072		9,625	
WATER TREATMENT PLANT				
Structures and Improvements (331)	233,773	2.50%	8,668	16
Water Treatment Equipment (332)	306,860	3.24%	19,864	17
Total Water Treatment Plant	540,633		28,532	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	204,116	1.86%	4,694	19
Transmission and Distribution Mains (343)	489,022	0.93%	32,862	20
Fire Mains (344)				21
Services (345)	204,310	2.09%	11,721	22
Meters (346)	255,172	5.00%	20,938	23
Hydrants (348)	101,048	1.59%	6,440	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,253,668		76,655	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					124,020	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	124,020	
321					35,157	8
322					0	9
323					0	10
324					0	11
325					74,103	12
326					0	13
327					0	14
328					16,437	15
	0	0	0	0	125,697	
331					242,441	16
332					326,724	17
	0	0	0	0	569,165	
341					0	18
342					208,810	19
343	154	258			521,472	20
344					0	21
345	175	533			215,323	22
346	17,478				258,632	23
348	124	129			107,235	24
349					0	25
	17,931	920	0	0	1,311,472	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)				26
Office Furniture and Equipment (391)	5,240	25.00%	5,123	27
Computer Equipment (391.1)				28
Transportation Equipment (392)	39,948	10.56%	5,897	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	60,542	5.88%	5,431	31
Laboratory Equipment (395)	19,071	5.88%	1,712	32
Power Operated Equipment (396)				33
Communication Equipment (397)	52,168	9.09%	16,878	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	176,969		35,041	
Total accum. prov. directly assignable	2,208,677		152,538	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	2,208,677		152,538	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					10,363	27
391.1					0	28
392					45,845	29
393					0	30
394					65,973	31
395					20,783	32
396					0	33
397					69,046	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	212,010	
	17,931	920	0	0	2,342,364	
					0	38
	17,931	920	0	0	2,342,364	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		35,103		35,103	1
February		32,693		32,693	2
March		35,147		35,147	3
April		35,939		35,939	4
May		41,297		41,297	5
June		45,550		45,550	6
July		53,129		53,129	7
August		50,072		50,072	8
September		38,678		38,678	9
October		40,736		40,736	10
November		36,519		36,519	11
December		37,165		37,165	12
Total for year	0	482,028	0	482,028	
Less: Measured or estimated water used in main flushing and water treatment during year				7,842	13
Less: Other utility use				9,314	14
Other utility use explanation:					15
7,842,000 gallons were used for wash water at Filtration Plant.					
9,314,000 gallons were used for flushing mains/hydrants.					
Water pumped into distribution system				464,872	16
Less: Water sold				427,576	17
Losses and unaccounted for				37,296	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,462,000	21
Date of maximum: 7/31/1997					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year				701,000	24
Date of minimum: 12/31/1997					25
Total KWH used for pumping for the year				344,800	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	6,126	33	24	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	CW1	CW2	CW3	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1988	1992	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	400	500	8
Pump Motor or Standby Engine Mfr	SIEMENS	US MOTORS	SIEMENS	10
Year Installed	1988	1992	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CW4	CW5	CW6	14
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	ALLIS CHALMERS	ALLIS CHALMERS	18
Year Installed	1992	1963	1963	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,225	1,950	1,950	21
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMERS	ALLIS CHALMERS	23
Year Installed	1992	1963	1963	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	F1	F2	F3	1
Location	FILTER	FILTER	FILTER	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1954	1936	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,950	1,100	1,100	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9
Year Installed	1954	1936	1936	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	10	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	F4	R7	R8	14
Location	FILTER	RESERVOIR	RESERVOIR	15
Purpose	P	P	S	16
Destination	T	D	D	17
Pump Manufacturer	ALLIS CHALMERS	US PUMP	US PUMP	18
Year Installed	1938	1963	1963	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	900	1,500	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	RELIANCE	WAUKESHA	22
Year Installed	1938	1963	1963	23
Type	ELECTRIC	ELECTRIC	NATURAL GAS	24
Horsepower	10	40	85	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EASTSIDE	NORTHEND	SOUTHSIDE	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1936	1963	1939	5
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	6
Elevation difference in feet (See Headnote 3.)	128	0	128	7
Total capacity in gallons	500,000	2,000,000	500,000	8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		10
Points of application (wellhouse, central facilities, booster station, other)		OTHER		11
Filters, type (gravity, pressure, other, none)		GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		4.0000		13
Is a corrosion control chemical used (yes, no)?		Y		14
Is water fluoridated (yes, no)?		Y		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	475				475	1
M	D	4.000	32,925				32,925	2
M	D	6.000	209,357	335			209,692	3
M	D	8.000	41,893	160			42,053	4
M	D	10.000	21,141				21,141	5
M	D	12.000	46,725				46,725	6
M	T	12.000	11,108				11,108	7
M	D	14.000	1,345				1,345	8
Total Within Municipality			364,969	495	0	0	365,464	
Total Utility			364,969	495	0	0	365,464	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2,955				2,955		1
M	0.750	1,645		3		1,642		2
M	1.000	767	15			782		3
L	1.000	35				35		4
M	1.250	1				1		5
L	1.250	3				3		6
M	1.500	54				54		7
M	2.000	49	1			50		8
L	2.000	13		1		12		9
M	3.000	1				1		10
M	4.000	57				57		11
M	6.000	19				19		12
M	8.000	21				21		13
M	10.000	2				2		14
Total Utility		5,622	16	4	0	5,634	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,351	204	326	290	5,519	687	1
1.000	137	0	2	(3)	132	2	2
1.500	35	1	1	1	36	1	3
2.000	70	3	0	(3)	70	3	4
3.000	22	0	0	(4)	18	0	5
4.000	11	0	0	0	11	0	6
Total:	5,626	208	329	281	5,786	693	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,568	227	8	9	3	704	5,519	1
1.000	17	77	6	7	0	25	132	2
1.500	0	24	1	5	0	6	36	3
2.000	1	36	7	15	2	9	70	4
3.000	0	5	5	3	1	4	18	5
4.000	0	0	4	5	0	2	11	6
Total:	4,586	369	31	44	6	750	5,786	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	590	1	0	0	591	2
Total Fire Hydrants	590	1	0	0	591	
Flushing Hydrants						
	0	0	0	1	1	3
Total Flushing Hydrants	0	0	0	1	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	590
Number of distribution system valves end of year:	943
Number of distribution valves operated during year:	190

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

- A. Per instructions, included sales of bulk water in Account 460.
-

Water Operation & Maintenance Expenses (Page W-05)

- A. Corrections were made to Account #926 and #928 from original filing because we had doubled account for social security taxes and the PSC remainder assessment.
-

Property Tax Equivalent (Water) (Page W-07)

- A. Other Tax Rate - Local includes the following: 1.404 for Library Tax plus .161 for Tax Incremental District.
-

Water Utility Plant in Service (Page W-08)

- A. Please note that in meter retirements, the Water Utility replaced all gallon meters with cubic foot meters so that the billing system would only have to deal with one type of meters.
- B. Increase in Transportation Equipment due to purchase of new Water Service Truck.
- C. Increase in Communications Equipment due to additions to SCADA system.
- D. Increase in Water Treatment Equipment due to Wash Water Holding Tank Controls, Turbidity and Chlorine analyzers.
- E. The Water Utility also purchased a new thaw rig for non-conductive services, a locator/tracer and a 2" electric pump.
- F. In the account for Office Equipment, I am in the process of distinguishing the proper allocations between office equipment and computer equipment. This will be forwarded to the PSC as soon as it is completed.
-

Water Mains (Page W-17)

- A. Paid through assessment by the municipality against the abutting property using the procedure set forth under Section 66.60 of the Wisconsin Statutes.
-

Water Services (Page W-18)

- A. The initial water service lateral will be installed from the main through the curb stop and box by the utility, for which there will be made a charge as follows: 3/4" & 1" copper \$725 plus anything over \$1,268.75; larger services at actual cost.
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Hydrants and Distribution System Valves (Page W-20)

- A. Number of valves turned/exercised was less than half due to staffing in Water Service Department and original program was set up to exercise all valves during a 5 year period.
-

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	4,720,706	1
Total Sales of Electricity	4,720,706	
Other Operating Revenues		
Forfeited Discounts (450)	9,676	2
Miscellaneous Service Revenues (451)	3,447	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	3,027	5
Interdepartmental Rents (455)	6,892	6
Other Electric Revenues (456)	218	7
Total Other Operating Revenues	23,260	
Total Operating Revenues	4,743,966	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	3,423,300	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	287,359	10
Customer Accounts Expenses (901-905)	117,990	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	289,160	13
Total Operation and Maintenance Expenses	4,117,809	
Other Expenses		
Depreciation Expense (403)	209,158	14
Amortization Expense (404-407)	9,612	15
Taxes (408)	196,369	16
Total Other Expenses	415,139	
Total Operating Expenses	4,532,948	
NET OPERATING INCOME	211,018	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
LATE PAYMENT CHARGES	9,676	1
Total Forfeited Discounts (450)	9,676	
Miscellaneous Service Revenues (451):		
CHARGE FOR RECONNECTING SERVICE, NSF CHECK CHARGES	3,447	2
Total Miscellaneous Service Revenues (451)	3,447	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
BY MUNICIPALITY	3,027	4
Total Rent from Electric Property (454)	3,027	
Interdepartmental Rents (455):		
BY WATER UTILITY	6,892	5
Total Interdepartmental Rents (455)	6,892	
Other Electric Revenues (456):		
FEE ON SALES TAXES	218	6
Total Other Electric Revenues (456)	218	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	3,423,300	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	3,423,300	
Total Power Production Expenses	3,423,300	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	6,957	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	0	51
Station Expenses (582)	40,266	52
Overhead Line Expenses (583)	22,765	53
Underground Line Expenses (584)	26,067	54
Street Lighting and Signal System Expenses (585)	3,930	55
Meter Expenses (586)	33,569	56
Customer Installations Expenses (587)	4,571	57
Miscellaneous Distribution Expenses (588)	96,592	58
Rents (589)	204	59
Maintenance Supervision and Engineering (590)	7,541	60
Maintenance of Structures (591)	0	61
Maintenance of Station Equipment (592)	398	62
Maintenance of Overhead Lines (593)	30,540	63
Maintenance of Underground Lines (594)	3,465	64
Maintenance of Line Transformers (595)	1,067	65
Maintenance of Street Lighting and Signal Systems (596)	7,876	66
Maintenance of Meters (597)	374	67
Maintenance of Miscellaneous Distribution Plant (598)	1,177	68
Total Distribution Expenses	287,359	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	2,286	69
Meter Reading Expenses (902)	25,059	70
Customer Records and Collection Expenses (903)	90,645	71
Uncollectible Accounts (904)	0	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	117,990	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	0	75
Advertising Expenses (913)	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	60,555	78
Office Supplies and Expenses (921)	40,762	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	7,914	81
Property Insurance (924)	276	82
Injuries and Damages (925)	27,458	83
Employee Pensions and Benefits (926)	110,285	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	34,526	87
Rents (931)	0	88
Maintenance of General Plant (932)	7,384	89
Total Administrative and General Expenses	<u>289,160</u>	
Total Operation and Maintenance Expenses	<u><u>4,117,809</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		153,107	1
Social Security		38,874	2
Wisconsin Gross Receipts Tax		343	3
PSC Remainder Assessment		4,045	4
Other (specify): NONE			5
Total tax expense		196,369	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.253000				3
County tax rate	mills		6.278000				4
Local tax rate	mills		8.036000				5
School tax rate	mills		11.717000				6
Voc. school tax rate	mills		1.994000				7
Other tax rate - Local	mills		1.565000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.843000				10
Less: state credit	mills		2.375000				11
Net tax rate	mills		27.468000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.036000				14
Combined School Tax Rate	mills		13.711000				15
Other Tax Rate - Local	mills		1.565000				16
Total Local & School Tax	mills		23.312000				17
Total Tax Rate	mills		29.843000				18
Ratio of Local and School Tax to Total	dec.		0.781155				19
Total tax net of state credit	mills		27.468000				20
Net Local and School Tax Rate	mills		21.456758				21
Utility Plant, Jan. 1	\$	6,564,389	6,564,389				22
Materials & Supplies	\$	585,945	585,945				23
Subtotal	\$	7,150,334	7,150,334				24
Less: Plant Outside Limits	\$	54,079	54,079				25
Taxable Assets	\$	7,096,255	7,096,255				26
Assessment Ratio	dec.		0.813990				27
Assessed Value	\$	5,776,281	5,776,281				28
Net Local & School Rate	mills		21.456758				29
Tax Equiv. Computed for Current Year	\$	123,940	123,940				30
Tax Equivalent per 1994 PSC Report	\$	153,107					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$	153,107					32
Tax equiv. for current year (see note 5)	\$	153,107					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	<u>0</u>	<u>0</u>
 STEAM PRODUCTION PLANT		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Boiler Plant Equipment (312)		6
Engines and Engine Driven Generators (313)		7
Turbogenerator Units (314)		8
Accessory Electric Equipment (315)		9
Miscellaneous Power Plant Equipment (316)		10
Total Steam Production Plant	<u>0</u>	<u>0</u>
 HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)		11
Structures and Improvements (331)		12
Reservoirs, Dams and Waterways (332)		13
Water Wheels, Turbines and Generators (333)		14
Accessory Electric Equipment (334)		15
Miscellaneous Power Plant Equipment (335)		16
Roads, Railroads and Bridges (336)		17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>
 OTHER PRODUCTION PLANT		
Land and Land Rights (340)		18
Structures and Improvements (341)		19
Fuel Holders, Producers and Accessories (342)		20
Prime Movers (343)		21
Generators (344)		22
Accessory Electric Equipment (345)		23
Miscellaneous Power Plant Equipment (346)		24
Total Other Production Plant	<u>0</u>	<u>0</u>
 TRANSMISSION PLANT		
Land and Land Rights (350)		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	13,935	0	34
Structures and Improvements (361)			35
Station Equipment (362)	512,509	0	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	874,504	65,592	38
Overhead Conductors and Devices (365)	958,819	63,803	39
Underground Conduit (366)	306,058	21,107	40
Underground Conductors and Devices (367)	340,248	31,057	41
Line Transformers (368)	1,139,611	55,453	42
Services (369)	471,700	26,669	43
Meters (370)	385,056	9,336	44
Installations on Customers' Premises (371)	14,763	2,179	45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	504,459	25,870	47
Total Distribution Plant	5,521,662	301,066	
GENERAL PLANT			
Land and Land Rights (389)	11,331	0	48
Structures and Improvements (390)	276,944	0	49
Office Furniture and Equipment (391)	122,423	11,652	50
Computer Equipment (391.1)			51
Transportation Equipment (392)	527,447	0	52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	46,989	39,000	54
Laboratory Equipment (395)	34,888	0	55
Power Operated Equipment (396)			56
Communication Equipment (397)	21,806	524	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	13,935	34
Structures and Improvements (361)			0	35
Station Equipment (362)	0	0	512,509	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	15,811	0	924,285	38
Overhead Conductors and Devices (365)	17,791	0	1,004,831	39
Underground Conduit (366)	631	0	326,534	40
Underground Conductors and Devices (367)	0	0	371,305	41
Line Transformers (368)	0	0	1,195,064	42
Services (369)	6,471	0	491,898	43
Meters (370)	3,487	0	390,905	44
Installations on Customers' Premises (371)	0	0	16,942	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	10,516	0	519,813	47
Total Distribution Plant	54,707	0	5,768,021	
GENERAL PLANT				
Land and Land Rights (389)	0	0	11,331	48
Structures and Improvements (390)	0	0	276,944	49
Office Furniture and Equipment (391)	0	0	134,075	50
Computer Equipment (391.1)			0	51
Transportation Equipment (392)	0	0	527,447	52
Stores Equipment (393)			0	53
Tools, Shop and Garage Equipment (394)	0	0	85,989	54
Laboratory Equipment (395)	0	0	34,888	55
Power Operated Equipment (396)			0	56
Communication Equipment (397)	0	0	22,330	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)			58
Other Tangible Property (399)			59
Total General Plant	1,041,828	51,176	
Total utility plant in service directly assignable	6,563,490	352,242	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 6,563,490	 352,242	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	1,093,004
Total utility plant in service directly assignable	54,707	0	6,861,025
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	54,707	0	6,861,025

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
Total Steam Production Plant	<u>0</u>		<u>0</u>
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
Total Hydraulic Production Plant	<u>0</u>		<u>0</u>
OTHER PRODUCTION PLANT			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
Total Other Production Plant	<u>0</u>		<u>0</u>
TRANSMISSION PLANT			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)				27
Station Equipment (362)	423,387	2.63%	13,479	28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)	455,018	3.14%	28,966	30
Overhead Conductors and Devices (365)	354,350	2.94%	29,385	31
Underground Conduit (366)	207,522	2.50%	7,995	32
Underground Conductors and Devices (367)	146,102	3.33%	12,165	33
Line Transformers (368)	516,486	3.17%	36,442	34
Services (369)	288,632	3.67%	17,682	35
Meters (370)	225,367	3.33%	12,793	36
Installations on Customers' Premises (371)	545	5.00%	847	37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)	59,982	4.35%	21,991	39
Total Distribution Plant	2,677,391		181,745	
GENERAL PLANT				
Structures and Improvements (390)	131,864	2.33%	6,453	40
Office Furniture and Equipment (391)	107,706	11.88%	15,136	41
Computer Equipment (391.1)				42
Transportation Equipment (392)	252,466	7.73%	21,531	43
Stores Equipment (393)	3,606	5.00%	0	44
Tools, Shop and Garage Equipment (394)	(28,621)	4.55%	2,902	45
Laboratory Equipment (395)	15,404	4.17%	1,455	46
Power Operated Equipment (396)				47
Communication Equipment (397)	22,624	6.67%	1,466	48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	505,049		48,943	
Total accum. prov. directly assignable	3,182,440		230,688	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362	0	0	0	0	436,866	28
363					0	29
364	15,811	9,951	4,032	38	462,292	30
365	17,791	7,694	1,016	2,650	361,916	31
366	631	723	0	0	214,163	32
367		3,276	0	0	154,991	33
368	0	0	0	0	552,928	34
369	6,471	3,508	526	0	296,861	35
370	3,487	0	0	0	234,673	36
371	0	0	119	0	1,511	37
372					0	38
373	10,516	1,319	1,963	826	72,927	39
	54,707	26,471	7,656	3,514	2,789,128	
390	0	0	0	0	138,317	40
391	0	0	0	0	122,842	41
391.1					0	42
392	0	0	0	0	273,997	43
393	0	0	0	0	3,606	44
394	0	0	0	0	(25,719)	45
395	0	0	0	0	16,859	46
396					0	47
397	0	0	0	0	24,090	48
398					0	49
399					0	50
	0	0	0	0	553,992	
	54,707	26,471	7,656	3,514	3,343,120	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	3,182,440		230,688
	<hr/>		<hr/>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	54,707	26,471	7,656	3,514	3,343,120

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)		10.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
7.6/13.2 (13 KV)	0.20	69.50	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
7.6/13.2 (13 KV)		3.30	8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	21	12
Total	21	13
Total customers on rural lines at end of year	21	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	16	Thursday	01/16/1997	18:00	8,543
February	02	15	Tuesday	02/04/1997	12:00	7,462
March	03	15	Thursday	03/13/1997	12:00	7,802
April	04	15	Monday	04/07/1997	12:00	7,324
May	05	15	Monday	05/05/1997	11:00	7,363
June	06	16	Wednesday	06/25/1997	14:00	7,348
July	07	17	Wednesday	07/16/1997	12:00	8,214
August	08	16	Wednesday	08/27/1997	14:00	8,019
September	09	16	Friday	09/19/1997	12:00	7,773
October	10	15	Monday	10/27/1997	12:00	7,972
November	11	15	Monday	11/24/1997	18:00	7,589
December	12	16	Tuesday	12/09/1997	18:00	8,200
Total		187				93,609

System Name COLUMBUS ST SUBSTATION

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC. SYSTEM

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		93,609	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		93,609	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		89,915	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		11	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		608	22
Total Used by Company		619	23
Total Sold and Used		90,534	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,075	27
Total Energy Losses		3,075	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		3.2849%	29
Total Disposition of Energy		93,609	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
PRIVATE AREA LIGHTING	Ms-1	35	111	1
RESIDENTIAL	Rg-1	5,451	39,728	2
RURAL RESIDENTIAL	Rg-1	19	130	3
Total Sales for Residential Sales		5,505	39,969	
Commercial & Industrial				
COMMERCIAL	Cg-1	523	16,107	4
MUNICIPAL COMMERCIAL	Cg-1	54	1,531	5
RURAL COMMERCIAL	Cg-1	3	6	6
LARGE POWER (100 KW)	Cp-1	12	543	7
MUNICIPAL LARGE POWER (100 KW)	Cp-1	2	514	8
LARGE POWER (200 KW)	Cp-2	13	13,949	9
MUNICIPAL LARGE POWER (200 KW)	Cp-2	1	1,016	10
LARGE POWER (>200 KW)	Cp-3	2	15,240	11
INTERDEPARTMENTAL	Mp-1	9	253	12
Total Sales for Commercial & Industrial		619	49,159	
Public Street & Highway Lighting				
STREET LIGHTING	Ms-1	1	787	13
Total Sales for Public Street & Highway Lighting		1	787	
Sales for Resale				
NONE				14
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		6,125	89,915	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		11,655	(351)	11,304	1
		2,112,312	(108,646)	2,003,666	2
		9,427	(461)	8,966	3
0	0	2,133,394	(109,458)	2,023,936	
		919,758	(48,407)	871,351	4
		99,983	(4,946)	95,037	5
		1,806	(25)	1,781	6
18,104	14,990	254,770	(17,453)	237,317	7
1,397	1,453	21,262	(1,316)	19,946	8
48,133	46,669	745,620	(46,134)	699,486	9
3,105	2,496	44,575	(1,513)	43,062	10
37,727	32,717	634,651	(48,015)	586,636	11
		34,872	(868)	34,004	12
108,466	98,325	2,757,297	(168,677)	2,588,620	
		110,510	(2,360)	108,150	13
0	0	110,510	(2,360)	108,150	
				0	14
0	0	0	0	0	
108,466	98,325	5,001,201	(280,495)	4,720,706	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	COLUMBUS STREET		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	69000		5
Total of 12 Monthly Maximum Demands -- kW	187,232		6
Average load factor	68.4888%		7
Total Cost of Purchased Power	3,423,300		8
Average cost per kWh	0.0366		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	4,471	4,072	12
February	3,930	3,532	13
March	3,950	3,851	14
April	3,961	3,364	15
May	3,762	3,601	16
June	3,856	3,492	17
July	4,277	3,937	18
August	4,028	3,991	19
September	4,066	3,707	20
October	4,313	3,659	21
November	3,602	3,988	22
December	4,238	3,962	23
Total kWh (000)	48,454	45,156	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE	X	1	1	1			
Total							<u><u>0</u></u>

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	COLUMBUS LAKESHORE WEST RIVER					1
Voltage--High Side	69,000	13,200	13,200			2
Voltage--Low Side	13,200	4,160	4,160			3
Num. Main Transformers in Operation	2	1	1			4
Capacity of Transformers in kVA	20,000	6,750	6,750			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW	16,840					7
Dt and Hr of Such Maximum Demand	07/16/1997					8
	12:00					9
Kwh Output	93,609,976					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					14
	(h)	(i)	(j)	(k)	(l)	15
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					29
	(n)	(o)	(p)	(q)	(r)	30
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,848	1,164	53,939	1
Acquired during year	15	17	1,625	2
Total	6,863	1,181	55,564	3
Retired during year	176			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	6,687	1,181	55,564	6
Number end of year accounted for as follows:				7
In customers' use	6,093	1,039	42,104	8
In utility's use	9			9
Inactive transformers on system				10
Locked meters on customers' premises	11			11
In stock	574	142	13,460	12
Total end of year	6,687	1,181	55,564	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	378	177,251	1
Sodium Vapor	150	328	231,293	2
Sodium Vapor	200	170	160,021	3
Sodium Vapor	250	41	51,280	4
Sodium Vapor	400	1	1,968	5
Total		918	621,813	
Ornamental				
Sodium Vapor	100	10	4,691	6
Sodium Vapor	200	41	37,910	7
Sodium Vapor	250	40	50,028	8
Sodium Vapor	400	37	72,887	9
Total		128	165,516	
Other				
Other	10	40	59,062	10
Total		40	59,062	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

A. Corrections were made to Account #926 and #928 because we had doubled accounted for social security taxes and the PSC Remainder Assessment in our original filing dated 4/8/98.

Property Tax Equivalent (Electric) (Page E-05)

A. Other Tax Rate - Local includes the following: 1.404 for Library Tax plus .161 for Tax Incremental District.

Electric Utility Plant in Service (Page E-06)

A. Completed a group re-lamping of the southside street lighting system.

B. Installed underground loop sections to provide an alternate source of supply to residents served by old radial underground feeds.

C. Upgraded the distribution system in the older areas of the City to increase capacity and reduce losses.

D. Purchased a fork lift and racks for the Columbus Street Substation warehouse.

E. Purchased a laptop computer for programming electric meters.

F. Purchased 5,200 feet of stringing line.

G. Purchased a new 12 ton battery operated crimper.

H. In the account Office Equipment, I am in the process of distinguishing the proper allocations between office equipment and computer equipment. I will forward this to the PSC as soon as it is completed.

Accumulated Provision for Depreciation - Electric (Page E-08)

A. Purchase of new equipment used for stores at the Columbus Street Warehouse.

Transmission and Distribution Lines (Page E-10)

A. Instead of recording miles of pole line owned in categories titled "Phase to Ground" and "Phase to Phase", this year we distinguished between the 4KV and 13KV lines to better classify these transmission lines. Since the 13KV category did not fit in the classifications provided by the PSC printed sections of this schedule, we listed this under the section titled "Other".

Production Statistics (Page E-18)

A. In order to complete this schedule, I had to enter fictitious plant names to Schedules E-19, E-20, E-21. Please refer to footnotes on each of these schedules.

Steam Production Plants (Page E-19)

A. In order to complete Schedule E-18 the system required that "at least a plant name" had to be entered on this schedule. The plant name of "None" and the corresponding Type and Unit No. are fictitious.

ELECTRIC OPERATING SECTION FOOTNOTES

Internal Combustion Generation Plants (Page E-19)

a. In order to complete Schedule E-18 the system required that "at least plant name" had to be entered on this schedule. The plant name of "None" and Unit No. "1" are fictitious.

Substation Equipment (Page E-23)

A. When I viewed this schedule on the screen, everything looked correct for columns (c) and (d) for name of substation but when printed the first letters were omitted. Column (c) should read LAKESHORE while Column (d) should read EAST RIVER.

During the data entry the voltages and capacity of transformers, the program added the decimal point and the 2 places to the right. These values should be whole numbers as entered.

For Column (b) KWH OUTPUT, the program omitted the first 2 digits. This value should read 93,609,973.

Street Lighting Equipment (Page E-25)

A. Under "Other" Category, the number of lights and kilowatt hours are for traffic signals within the City of Two Rivers. Presently, we do not know the exact wattages but to get out of this schedule a fictitious number of "10" was placed in the "Watts" column.
